

**79-1703. Unlawful release, discharge, remission or commutation of taxes; civil action authorized thereon; disposition of funds recovered; settlement of taxes, when. [See Revisor's Note]** (a) Except as provided in subsection (b) or as otherwise provided by law, no board of county commissioners or other officer of any county shall have power to release, discharge or remit any portion of the taxes assessed or levied against any person or property within their respective jurisdictions for any reason whatever. Any taxes so discharged, released or remitted may be recovered by civil action from the members of the board of county commissioners or such other officer and the sureties of their official bonds at the suit of the attorney general, the county attorney, or of any citizen of the county or the board of education of any school district a part of the territory of which is in such county, as the case may be, and when collected shall be paid into the county treasury to be properly apportioned and paid to the county, municipalities, school districts and other taxing subdivisions entitled thereto. Nothing in this subsection shall be construed to prohibit a board of county commissioners from entering into an agreement whereby the board agrees to pay the full amount of the taxes assessed or levied against any person or property on behalf of such person, as long as such amount is properly apportioned and paid to the county, municipalities, school districts and other taxing subdivisions entitled to a portion of such amount.

(b) In the event a person, partnership or corporation has failed to pay any portion of the taxes assessed or levied against its property located within any county and such person, partnership or corporation is a debtor in an action filed pursuant to the United States bankruptcy code, the county commissioners of any such county may compromise, assign, transfer or otherwise settle such tax claim in such fashion as the commissioners deem to be in the best interest of the state and all taxing subdivisions affected thereby, subject to approval by the state court of tax appeals; except that, the state and each other taxing subdivision affected by any such settlement shall receive the same proportional share of its respective tax claim. The state court of tax appeals shall respond to such settlement request within 30 days from the date of receiving such request or such request shall be deemed approved.

**History:** L. 1913, ch. 322, § 3; R.S. 1923, 79-1703; L. 1943, ch. 291, § 4; L. 1969, ch. 334, § 6; L. 1982, ch. 401, § 1; L. 1991, ch. 280, § 1; L. 2008, ch. 109, § 99; L. 2014, ch. 81, § 4; July 1.

Section was amended twice in the 2014 session, see also 79-1703a.